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Attorneys for Heller Ehrman LLP,  
Debtor and Debtor in Possession

**UNITED STATES BANKRUPTCY COURT**  
**NORTHERN DISTRICT OF CALIFORNIA**  
**SAN FRANCISCO DIVISION**

In re:

Heller Ehrman LLP,

Debtor.

Case No.: 08-32514

Chapter 11

**CERTIFICATE OF SERVICE**

STATE OF CALIFORNIA )  
 )  
CITY OF SAN FRANCISCO )

I, Kati L. Suk, am employed in the city and county of San Francisco, State of California. I am over the age of 18 and not a party to the within action; my business address is 150 California Street, 15th Floor, San Francisco, California 94111-4500.

On August 31, 2010, I caused to be served the

- **DEBTOR'S OBJECTION TO PURPORTED ADMINISTRATIVE CLAIM OF IBM CREDIT LLC (CLAIM NO. 231); MEMORANDUM OF POINTS AND AUTHORITIES**
- **DECLARATION OF SCOTT KELLY IN SUPPORT OF DEBTOR'S OBJECTION TO PURPORTED ADMINISTRATIVE CLAIM OF IBM CREDIT LLC (CLAIM NO. 231)**
- **NOTICE OF DEBTOR'S OBJECTION TO PURPORTED ADMINISTRATIVE CLAIM OF IBM CREDIT LLC (CLAIM NO. 231)**

**To: Please see attached Service List.**

<input checked="" type="checkbox"/>	(BY MAIL) I am readily familiar with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid at San Francisco, California, in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.
<input checked="" type="checkbox"/>	(BY EMAIL) I caused to be served the above-described document by email to the parties indicated on the attached service list at the indicated email address.

I declare under penalty of perjury, under the laws of the State of California and the United States of America that the foregoing is true and correct.

Executed on August 31, 2010, at San Francisco, California.

*/s/ Kati L. Suk*

Kati L. Suk, Legal Assistant

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